

ORDER

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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

IA NO. GA/2/2026
In WPO/1780/2023

MACDERMID ALPHA ELECTRONICS SOLUTIONS INDIA PRIVATE LIMITED
AND ANR
Vs
DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE-3(1) KOLKATA AND ORS

BEFORE:

The Hon'ble JUSTICE OM NARAYAN RAI

Date: 24thFebruary, 2026.

Appearance:-

Ms. Sutapa Roy Choudhury, Sr. Adv.

Mr. R. N. Dutt, Adv.

Ms. Aratrika Roy, Adv.

...for petitioner.

Mr. AryakDutt, Adv.

Mr. Amit Sharma, Adv.

...for respondent.

The Court:-IA No. GA/2/2026 has been filed seeking an order directing the respondent authorities to process the modified returns filed on June 23, 2023 as per CBDT circular No.10/2025 dated July 28, 2025 for the assessment years 2013-14, 2014-15, 2015-16, 2016-17, 2018-19 and 2019-20.

By the order dated February 17, 2026, Mr. Sharma, learned Advocate appearing for the respondent revenue authorities had been requested to take appropriate instructions in the matter and inform the Court about the exact reason for not processing the petitioner's modified returns.

Today Mr. Sharma submits, on instruction (e-mailed to him) that the authority to process returns vests with the Central Processing Centre (CPC), Bengaluru and that unless CPC, Bengaluru transfers *“the rectification rights to the jurisdictional assessing officer, the process cannot be done by the jurisdictional assessing officer”*. A print out of the communication e-mailed by the respondent revenue authorities to Mr. Sharma has been handed up to Court. The same is taken on record.

It is evident from the order dated December 13, 2023 passed by this Court that the respondent revenue authorities were left free to *“consider and process the modified returns in question and claim of the petitioner for refund in question”* even during pendency of the writ petition.

In such view of the matter, there was no reason for the respondent revenue authorities not to process the modified returns of the petitioner only because of the pendency of the writ petition.

Since it is the petitioner’s case that the respondent revenue authorities have not processed the petitioner’s modified returns only due to the pendency of the present writ petition and there is nothing contrary indicated on behalf of the revenue authorities, this Court hereby directs that the relevant respondent revenue authorities should process the modified returns of the petitioner, in accordance with law without feeling fettered by the pendency of this writ petition, as expeditiously as possible and preferably by March 20, 2026.

It is made clear that the respondent revenue authority shall be free to call for any clarification from the petitioner if need be and they shall be free to hear the petitioner or its authorised representative if the same is required for the purpose of meaningful processing of the modified returns of the petitioner.

The jurisdictional assessing officer shall take appropriate steps to ensure that this order is communicated to the CPC, Bengaluru at the earliest and should follow up the same so that the same can be complied with without any delay.

With the aforesaid observations, IA No. GA/2/2026 stands disposed of.

Let the writ petition appear in the list for hearing in the monthly list of April, 2026.

[OM NARAYAN RAI, J.]

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